

Label (See page 19.)

Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name	
If a joint return, spouse's first name and initial	Last name	
Home address (number and street). If you have a P.O. box, see page 20.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 20.		

OMB No. 1545-0085

Your social security number

Spouse's social security number

▲ Important! ▲ You must enter your SSN(s) above.

Presidential Election Campaign (See page 20.)

Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? You Yes No Spouse Yes No

Filing status (Check only one box.)

- 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). (See page 20.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child (See page 21.)

Exemptions

6a Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) If qualifying child for child tax credit (see page 23)
				<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

No. of boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see page 23)

Dependents on 6c not entered above

Add numbers on lines above

d Total number of exemptions claimed.

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 24.

Enclose, but do not attach, any payment.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7
8a	Taxable interest. Attach Schedule 1 if required.	8a
b	Tax-exempt interest. Do not include on line 8a.	8b
9a	Ordinary dividends. Attach Schedule 1 if required.	9a
b	Qualified dividends (see page 25).	9b
10a	Capital gain distributions (see page 25).	10a
b	Post-May 5 capital gain distributions (see page 25).	10b
11a	IRA distributions.	11a
11b	Taxable amount (see page 25).	11b
12a	Pensions and annuities.	12a
12b	Taxable amount (see page 26).	12b
13	Unemployment compensation and Alaska Permanent Fund dividends.	13
14a	Social security benefits.	14a
14b	Taxable amount (see page 28).	14b
15	Add lines 7 through 14b (far right column). This is your total income.	15
16	Educator expenses (see page 28).	16
17	IRA deduction (see page 28).	17
18	Student loan interest deduction (see page 31).	18
19	Tuition and fees deduction (see page 31).	19
20	Add lines 16 through 19. These are your total adjustments.	20
21	Subtract line 20 from line 15. This is your adjusted gross income.	21

Adjusted gross income

Tax, credits, and payments**Standard Deduction for—**

• People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 32.

• All others:

Single or Married filing separately, \$4,750

Married filing jointly or Qualifying widow(er), \$9,500

Head of household, \$7,000

If you have a qualifying child, attach Schedule EIC.

22	Enter the amount from line 21 (adjusted gross income).	22	
23a	Check <input type="checkbox"/> You were born before January 2, 1939, <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was born before January 2, 1939, <input type="checkbox"/> Blind Total boxes checked <input type="checkbox"/> 23a		
b	If you are married filing separately and your spouse itemizes deductions, see page 32 and check here 23b <input type="checkbox"/>		
24	Enter your standard deduction (see left margin).	24	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
26	Multiply \$3,050 by the total number of exemptions claimed on line 6d.	26	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income .	27	
28	Tax, including any alternative minimum tax (see page 33).	28	
29	Credit for child and dependent care expenses. Attach Schedule 2.	29	
30	Credit for the elderly or the disabled. Attach Schedule 3.	30	
31	Education credits. Attach Form 8863.	31	
32	Retirement savings contributions credit. Attach Form 8880.	32	
33	Child tax credit (see page 37).	33	
34	Adoption credit. Attach Form 8839.	34	
35	Add lines 29 through 34. These are your total credits .	35	
36	Subtract line 35 from line 28. If line 35 is more than line 28, enter -0-.	36	
37	Advance earned income credit payments from Form(s) W-2.	37	
38	Add lines 36 and 37. This is your total tax .	38	
39	Federal income tax withheld from Forms W-2 and 1099.	39	
40	2003 estimated tax payments and amount applied from 2002 return.	40	
41	Earned income credit (EIC).	41	
42	Additional child tax credit. Attach Form 8812.	42	
43	Add lines 39 through 42. These are your total payments .	43	
44	If line 43 is more than line 38, subtract line 38 from line 43. This is the amount you overpaid .	44	
45a	Amount of line 44 you want refunded to you .	45a	
b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text"/>		
46	Amount of line 44 you want applied to your 2004 estimated tax .	46	
47	Amount you owe. Subtract line 43 from line 38. For details on how to pay, see page 51.	47	
48	Estimated tax penalty (see page 52).	48	

Refund

Direct deposit? See page 50 and fill in 45b, 45c, and 45d.

Amount you owe**Third party designee**

Do you want to allow another person to discuss this return with the IRS (see page 52)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name Phone no. () Personal identification number (PIN)

Sign here

Joint return? See page 20. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number ()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid preparer's use only

Preparer's signature Date Check if self-employed ☐ Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no. ()



Schedule 2
(Form 1040A)

Department of the Treasury—Internal Revenue Service

**Child and Dependent Care
Expenses for Form 1040A Filers** (99) **2003**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the separate instructions.

• **Dependent Care Benefits** • **Qualifying Person(s)** • **Qualified Expenses** • **Earned Income**

Part I

**Persons or
organizations
who provided
the care**

You **must**
complete this
part.

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

(If you need more space, use the bottom of page 2.)

Did you receive
dependent care benefits?

No

Complete only Part II below.

Yes

Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you must use Form 1040. See **Schedule H** and its instructions for details.

Part II

**Credit for child
and dependent
care expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2003 for the person listed in column (a)
First	Last		

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26. **3**

4 Enter your **earned income**. **4**

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4. **5**

6 Enter the **smallest** of line 3, 4, or 5. **6**

7 Enter the amount from Form 1040A, line 22. **7**

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

8 × .

9 Multiply **line 6** by the decimal amount on line 8. If you paid 2002 expenses in 2003, see the instructions. **9**

10 Enter the amount from Form 1040A, line 28. **10**

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040A, line 29. **11**

Part III**Dependent
care benefits**

12	Enter the total amount of dependent care benefits you received for 2003. This amount should be shown in box 10 of your W-2 form(s). Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2.	12	
13	Enter the amount forfeited, if any. See the instructions.	13	
14	Subtract line 13 from line 12.	14	
15	Enter the total amount of qualified expenses incurred in 2003 for the care of the qualifying person(s).	15	
16	Enter the smaller of line 14 or 15.	16	
17	Enter your earned income .	17	
18	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17. 	18	
19	Enter the smallest of line 16, 17, or 18.	19	
20	Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 19 or • \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18). 	20	
21	Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	21	
To claim the child and dependent care credit, complete lines 22-26 below.			
22	Enter \$3,000 (\$6,000 if two or more qualifying persons).	22	
23	Enter the amount from line 20.	23	
24	Subtract line 23 from line 22. If zero or less, stop . You cannot take the credit. Exception. If you paid 2002 expenses in 2003, see the instructions for line 9.	24	
25	Complete line 2 on the front of this schedule. Do not include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here.	25	
26	Enter the smaller of line 24 or 25. Also, enter this amount on line 3 on the front of this schedule and complete lines 4-11.	26	



Line 41— Earned Income Credit (EIC)

What is the EIC?

The EIC is a credit for certain people who work. The credit may give you a refund even if you do not owe any tax.

To Take the EIC:

- Follow the steps below.
- Complete the worksheet that applies to you **or** let the IRS figure the credit for you.
- If you have a qualifying child, complete and attach Schedule EIC.



If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

Step 1 All Filers

1. If, in 2003:

- 2 children lived with you, is the amount on Form 1040A, line 22, less than \$33,692 (\$34,692 if married filing jointly)?
- 1 child lived with you, is the amount on Form 1040A, line 22, less than \$29,666 (\$30,666 if married filing jointly)?
- No children live with you, is the amount on Form 1040A, line 22, less than \$11,230 (\$12,230 if married filing jointly)?

☐ **Yes.** *Continue* →

☐ **No.** 

You cannot take the credit.

2. Do you, and your spouse if filing a joint return, have a social security number that allows you to work or is valid for EIC purposes (see page 43)?

☐ **Yes.** *Continue* →

☐ **No.** 

You cannot take the credit.
Put "No" to the left of the entry space for line 41.

3. Is your filing status married filing separately?

☐ **Yes.** 

☐ **No.** *Continue* →

You cannot take the credit.

4. Were you a nonresident alien for any part of 2003?

☐ **Yes.** *See Nonresident Aliens on page 43.* ☐ **No.** *Go to Step 2.*

Step 2 Investment Income

1. Add the amounts from Form 1040A:

Line 8a _____

Line 8b + _____

Line 9a + _____

Line 10a + _____

Investment Income =

2. Is your investment income more than \$2,600?

☐ **Yes.** 

☐ **No.** *Continue* →

You cannot take the credit.

3. Did a child live with you in 2003?

☐ **Yes.** *Go to Step 3 on page 41.*

☐ **No.** *Go to Step 4 on page 41.*

(Continued on page 41)

Step 3 Qualifying Child

A qualifying child is a child who is your...

Son, daughter, adopted child, stepchild, or a descendant of any of them (for example, your grandchild)

or

Brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew) whom you cared for as you would your own child

or

Foster child (any child placed with you by an authorized placement agency whom you cared for as you would your own child)

AND

was at the end of 2003...

Under age 19

or

Under age 24 and a student (see page 43)

or

Any age and permanently and totally disabled (see page 43)

AND

who...

Lived with you in the United States for more than half of 2003. If the child did not live with you for the required time, see Exception to "Time Lived With You" Condition on page 42.

Note. If the child was married, see page 43.

1. Look at the qualifying child conditions above. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2003?

☐ **Yes.** 

You cannot take the credit. Put "No" to the left of the entry space for line 41.

☐ **No.** *Continue* 

2. Do you have at least one child who meets the above conditions to be your qualifying child?

☐ **Yes.** *Go to question 3.*

☐ **No.** *Skip question 3; go to Step 4, question 2.*

3. Does the child meet the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2003?

☐ **Yes.** *See Qualifying Child of More Than One Person on page 43.*

☐ **No.** This child is your qualifying child. The child must have a valid social security number as defined on page 43 unless the child was born and died in 2003. *Skip Step 4; go to Step 5 on page 42.*

Step 4 Filers Without a Qualifying Child

1. Look at the qualifying child conditions in Step 3. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2003?

☐ **Yes.** 

You cannot take the credit. Put "No" to the left of the entry space for line 41.

☐ **No.** *Continue* 

2. Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2003 tax return?

☐ **Yes.** 

You cannot take the credit.

☐ **No.** *Continue* 

3. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2003?

☐ **Yes.** *Continue* 

☐ **No.** 

You cannot take the credit.

4. Was your home, and your spouse's if filing a joint return, in the United States for more than half of 2003? Members of the military stationed outside the United States, see page 43 before you answer.

☐ **Yes.** *Go to Step 5 on page 42.*

☐ **No.** 

You cannot take the credit. Put "No" to the left of the entry space for line 41.

(Continued on page 42)

Continued from page 41**Step 5** **Earned Income****1.** Figure earned income:

Form 1040A, line 7 _____

Subtract, if included on line 7, any:

- Taxable scholarship or fellowship grant not reported on a Form W-2.
- Amount paid to an inmate in a penal institution for work (put "PRI" and the amount subtracted to the left of the entry space for line 7 of Form 1040A).
- Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (put "DFC" and the amount subtracted to the left of the entry space for line 7 of Form 1040A). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity.

Earned Income = **2.** If you have:

- 2 or more qualifying children, is your earned income less than \$33,692 (\$34,692 if married filing jointly)?
- 1 qualifying child, is your earned income less than \$29,666 (\$30,666 if married filing jointly)?
- No qualifying children, is your earned income less than \$11,230 (\$12,230 if married filing jointly)?

☐ **Yes.** Go to Step 6.☐ **No.** 

You cannot take the credit.

Step 6 **How To Figure the Credit****1.** Do you want the IRS to figure the credit for you?☐ **Yes.** See *Credit Figured by the IRS* on this page.☐ **No.** Go to the worksheet on page 44.**Definitions and Special Rules***(listed in alphabetical order)*

Adopted Child. An adopted child is always treated as your own child. An adopted child includes a child placed with you by an authorized placement agency for legal adoption even if the adoption is not final. An authorized placement agency includes any person or court authorized by state law to place children for legal adoption.

Credit Figured by the IRS. To have the IRS figure the credit for you:

1. Put "EIC" to the left of the entry space for line 41 of Form 1040A.
2. If you have a qualifying child, complete and attach Schedule EIC. If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, Who Must File, below.

Exception to "Time Lived With You" Condition. A child is considered to have lived with you for all of 2003 if the child was born or died in 2003 and your home was this child's home for the entire time he or she was alive in 2003. Temporary absences, such as for school, vacation, medical care, or detention in a juvenile facility, count as time lived at home. If your child is presumed to have been kidnapped by someone who is not a family member, see Pub. 596 to find out if that child is a qualifying child for the EIC. To get Pub. 596, see page 7. If you were in the military stationed outside the United States, see Members of the Military on page 43.

Form 8862, Who Must File. You must file Form 8862 if your EIC for a year after 1996 was reduced or disallowed for any reason other than a math or clerical error. But you do not have to file Form 8862 if either of the following applies.

- After your EIC was reduced or disallowed in an earlier year (a) you filed Form 8862 (or other documents) and your EIC was then allowed and (b) your EIC has not been reduced or disallowed again for any reason other than a math or clerical error.
- You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the earlier year was because it was determined that a child listed on Schedule EIC was not your qualifying child.

Also, do not file Form 8862 or take the credit for 2 years if it was determined that your error was due to reckless or intentional disregard of the EIC rules (or 10 years if due to fraud).

(Continued on page 43)

Earned Income Credit (EIC) Worksheet—Line 41

Keep for Your Records


**Part 1****All Filers**

1. Enter your earned income from Step 5 on page 42.

1	
----------	--

2. Look up the amount on line 1 above in the EIC Table on pages 45–49 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

2	
----------	--

If line 2 is zero,  You cannot take the credit.
Put “No” to the left of the entry space for line 41.

3. Enter the amount from Form 1040A, line 22.

3	
----------	--

4. Are the amounts on lines 3 and 1 the same?

☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.

☐ **No.** Go to line 5.

Part 2**Filers Who Answered “No” on Line 4**

5. If you have:

- No qualifying children, is the amount on line 3 less than \$6,250 (\$7,250 if married filing jointly)?

- 1 or more qualifying children, is the amount on line 3 less than \$13,750 (\$14,750 if married filing jointly)?

☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

☐ **No.** Look up the amount on line 3 in the EIC Table on pages 45–49 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

Look at the amounts on lines 5 and 2.

Then, enter the **smaller** amount on line 6.

5	
----------	--

Part 3**Your Earned Income Credit**

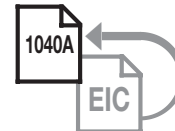
6. This is your earned income credit.

6	
----------	--

Enter this amount on Form 1040A, line 41.

Reminder—

- ✓ If you have a qualifying child, complete and attach Schedule EIC.



If your EIC for a year after 1996 was reduced or disallowed, see page 42 to find out if you must file Form 8862 to take the credit for 2003.

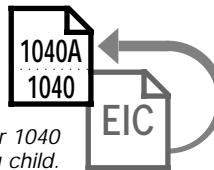
SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Earned Income Credit
Qualifying Child Information

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.



OMB No. 1545-0074

2003

Attachment
Sequence No. **43**

Your social security number

Before you begin: See the instructions for Form 1040A, line 41, or Form 1040, line 63, to make sure that
(a) you can take the EIC and (b) you have a qualifying child.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2a agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Qualifying Child Information

Child 1

Child 2

	First name	Last name	First name	Last name
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.				
2a Child's SSN The child must have an SSN as defined on page 43 of the Form 1040A instructions or page 47 of the Form 1040 instructions unless the child was born and died in 2003. If your child was born and died in 2003 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.				
b Child's year of birth	Year _____ <i>If born after 1984, skip lines 3a and 3b; go to line 4.</i>		Year _____ <i>If born after 1984, skip lines 3a and 3b; go to line 4.</i>	
3 If the child was born before 1985—				
a Was the child under age 24 at the end of 2003 and a student?	<input type="checkbox"/> Yes. Go to line 4.	<input type="checkbox"/> No. Continue	<input type="checkbox"/> Yes. Go to line 4.	<input type="checkbox"/> No. Continue
b Was the child permanently and totally disabled during any part of 2003?	<input type="checkbox"/> Yes. Continue	<input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. Continue	<input type="checkbox"/> No. The child is not a qualifying child.
4 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)				
5 Number of months child lived with you in the United States during 2003				
<ul style="list-style-type: none"> • If the child lived with you for more than half of 2003 but less than 7 months, enter "7". • If the child was born or died in 2003 and your home was the child's home for the entire time he or she was alive during 2003, enter "12". 	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2003, (b) is claimed as your dependent on line 6c of Form 1040A or Form 1040, and (c) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 65 of Form 1040.